Taluk; Bale Venkata-samaiya, Hole-narsipur Municipality and Shroff Rangasamy Setty, Magadi Municipality.

The Second Member of Council pointed out that Government had no direct connection with the individual raiyats of inam villages but were only concerned with the jodidars and it was not therefore possible for them to find out which of the raiyats had actually paid the assessment and which not.

The Dewan added that it was not possible to give effect to the suggestion.

The members pointed out that at present the whole of a jodi village was put to auction for realising the arrears due to Government if default was made by any one of the *vrittidars*. They suggested that registers might be maintained giving exact information regarding each of the *vrittis* owned by the vrittidars so that only such of the *vrittidars* as might become defaulters might be proceeded against in cases of arrears of revenue.

The Dewan replied that the matter would be gone into while passing orders on the Report of the Inam Commission which was under the consideration of Government.

SUBJECT No. 18.

Amounts ordered to be refunded to be taken as a set off for the next year's *Kandayam*.

Mr. Singri Nanjappa, Tiptur Municipality.

The Member urged that the remissions of *Kandayam* sanctioned subsequent to the payment of the full amount of *Kandayam* might be taken as a setoff towards the dues of the persons for the next year's *Kandayam*.

The Dewan pointed out that the proposal had already been sanctioned by Government.

SUBJECT No. 19.

Remission of wet assessment in case of failure of water in the tank.

Mr. H. Seenappa, Hoskote Taluk.

Several members pointed out that, although it had been ordered in February 1922 that when there was no water in a tank only half the wet assesment should be levied and the recovery of the remaining half should be postponed till the next year, and in case of failure of water in the tank even during the second year, the assesment of that particular year should be remitted, full assessment was being recovered contrary to rules and they requested that the excess amount recovered should be ordered to be refunded.

The Dewan replied that the rules on the point were quite clear and if there was any excess recovery of *Kandayam*, a refund application might be submitted to the Revenue Commissioner.

Some of the members also suggested that the remission rules might be so altered as to enable remissions being granted automatically whenever there was failure of water in the tanks by directing village officers to inspect all the lands and report about the failure of crops.

The Second Member of Council pointed out that the Remission Rules in force in the State were more liberal than those in force in Bombay and that therefore no change therein was called for.

SUBJECT No. 20.

Remission of one-fourth of the assessment on large landed estates.

Mr. S. Hampaiya, Sidlaghatta Municipality.

The member urged that the rule regarding the grant of remission of one-fourth of the assessment on the lands taken up for cultivation under the Large Landed Estates Scheme might be given effect to in cases where the occupants have constructed farm houses as well as where they have reserved land for pasturage.

The Dewan replied that the concession granted in the case of dwelling houses constructed on large landed estates could not be extended to land reserved for pasturage on such estates.